FORM
**DP-158**
821

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# INTERMEDIATE CARE FACILITY (ICF) QUALITY ASSESSMENT RETURN

FOR DRA USE ONLY

For Assessment Period: Check One ☐ 2010 ☐ 2011 ☐ Other _____
☐ January 1-March 31 ☐ April 1-June 30 ☐ July 1-September 30 ☐ October 1-December 31

**STEP 1**

FACILITY NAME

FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER AND STREET ADDRESS

ADDRESS (continued)

CITY/TOWN STATE & ZIP CODE+4

**STEP 2** Return Type

Check the type of return
☐ INITIAL RETURN ☐ AMENDED RETURN ☐ FINAL RETURN LAST DAY OF BUSINESS _____ MO DAY YEAR

**STEP 3** Figure Your Assess-ment

1 Net Patient Services Revenues ..... 1

2 New Hampshire ICF Quality Assessment ..... 2
[Line 1 x 5.5% (.055)]

**STEP 4** Credits Interest and Penalties

3 Credits: (a) Payment made with extension..... 3(a)

(b) Credit carried over from prior period ..... 3(b)

(c) Original Return Payment ..... 3(c)
(Amended returns only)

TOTAL [Sum of Line 3(a) through Line 3 (c)] ..... 3

4 BALANCE OF ASSESSMENT DUE (Line 2 less Line 3) ..... 4

5 Additions

(a) Interest..... 5(a)

(b) Failure to Pay Penalty ..... 5(b)

(c) Failure to File Penalty..... 5(c)

5 TOTAL [Sum of Line 5(a) through Line 5(c)] ..... 5

**STEP 5** Balance Due

6 Balance Due (Line 4 plus Line 5) ..... 6

**STEP 6** For Amended Returns or Overpay-ment ONLY

**NOTE: Do Not complete Step 6, Lines 7-10, unless you are filing an amended return.**

7 Payments Made by Electronic Transfer ..... 7

8 Adjusted BALANCE DUE [Line 6 minus Line 7]. Do not pay if less than $1.00 ..... 8
If a negative amount, enter zero and go to Line 9.

9 Overpayment..... 9
(Line 2 minus Line 3 plus Line 5, minus Line 7 if applicable)

10 Apply Overpayment to Credit on subsequent return payment..... 10

**STEP 7** SIGNATURES

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the authorized ICF Representative, this declaration is based on all information of which the preparer has knowledge.

FOR DRA USE ONLY

Signature Of Officer (in ink) Date

Signature (in ink) of Paid Preparer Other Than Facility Representative

Print Signatory Name & Title

Preparer's Tax Identification Number Date

Preparer's Address

City/Town, State & Zip Code

MAIL TO:
NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 1004
CONCORD NH 03302-1004

FORM
**DP-158**
INSTRUCTIONS

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# ICF QUALITY ASSESSMENT RETURN

GENERAL INSTRUCTIONS

**WHAT IS IT**
Pursuant to RSA 84-D:2, there is an assessment of 5.5% of net patient services revenues on all Intermediate Care Facilities (ICF) on the basis of patient days in each facility.

**WHO PAYS IT**
All ICF facilities in New Hampshire. Intermediate Care Facility for the Intellectually Disabled ("ICF") facility means all intermediate care facilities for the intellectually disabled licensed by the New Hampshire Department of Health and Human Services as defined by RSA 151.

**WHEN IS THE RETURN DUE**
Quarterly returns are due the 10th day of the month following the close of the assessment period, unless you have received an extension to file or payment plan approval from the Commissioner of Revenue Administration.

| | | | | | |
|---|---|---|---|---|---|
| Period: | January 1 | - | March 31 | Due | April 10 |
| Period: | April 1 | - | June 30 | Due | July 10 |
| Period: | July 1 | - | September 30 | Due | October 10 |
| Period: | October 1 | - | December 31 | Due | January 10 |

**WHERE TO FILE THE RETURN**
Completed returns shall be filed with:

NH Department of Revenue Administration
Document Processing Division
PO Box 1004
Concord, NH 03302-1004

**WHEN TO MAKE PAYMENTS**
Pursuant to RSA 84-D:3, payments shall be made electronically no later than the fifteenth day of the month following the assessment period. No penalty or interest will be assessed if payment is made on or before the last day of the month it is due. A completed Form DP-158-ACH must be submitted 30 days prior to the first return to facilitate the initiation of ACH Debit payments.

**STEP 1 NAME & ID**
Check the appropriate boxes to indicate the tax period. Enter the ICF name, address, and federal employer identification number in the spaces provided.

**STEP 2 RETURN TYPE**
Please check whether this is an: **Initial return** - First return ever filed by the facility; **Amended return** - Used to report audit adjustments, or **Final return** - Last return to be filed by the facility and indicate last day of business;

**STEP 3 ASSESSMENT**
Line 1 Enter the net patient services revenue for the assessment period as defined by RSA 151.
Line 2 Enter your New Hampshire ICF Quality Assessment by multiplying Line 1 by .055.

**STEP 4 CREDITS INTEREST PENALTIES**
Line 3(a) Enter payments made with extension.
Line 3(b) Enter credit carried over from prior return, if applicable.
Line 3(c) If this is an amended return, enter the original return payments.
Line 3 Enter the sum of Lines 3(a), 3(b) and 3(c) on Line 3.

Line 4 Calculate the balance of Assessment Due - Line 2 minus Line 3.

Line 5(a)-(c) Additions to assessment. Enter on Lines 5(a) through 5(c) any applicable interest and penalties for late payment or late filing. Calculate your interest and penalties, if any, as follows, and enter them on Lines 5(a) through 5(c).

Line 5(a) Interest: Interest is calculated on the balance of assessment due from the original due date to the date paid at the applicable rate listed below. Assessment due x number of days from due date to date tax was paid x daily rate decimal equivalent.

| Assessment Due | X Number of Days | X Daily Decimal Rate Equivalent | = Interest Due |
|---|---|---|---|
| _____ | _____ | . _____ | _____ |

Enter on Line 5(a).

| PERIOD | RATE | DAILY RATE DECIMAL EQUIVALENT |
|---|---|---|
| 1/1/2010 - 12/31/2010 | 6% | .000164 |
| 1/1/2009 - 12/31/2009 | 7% | .000192 |
| 1/1/2008 - 12/31/2008 | 10% | .000273 |

Line 5(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of assessment shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the non payment or underpayment.
Line 5(c) FAILURE TO FILE: A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the assessment due for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of assessment due. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.

Line 5 Enter the sum of Lines 5(a) through 5(c) on Line 5. If zero, enter 0.

**STEP 5 BALANCE DUE**
Line 6 Enter the balance of Line 4 plus Line 5. This represents the amount to be debited to your bank account 2 days prior to the last business day of the month, but not later than the last day of the month.

**STEP 6 AMENDED RETURNS OR OVER PAYMENTS**

**NOTE: Do Not complete Step 6, Lines 7-10, unless you are filing an amended return.**

Line 7 Enter payments made by electronic transfer.
Line 8 Enter the balance of Line 6 minus Line 7. If a negative amount, enter zero and go to Line 9. (File the return but do not pay if less than $1.00.)
Line 9 Overpayment - Line 2 minus Line 3 plus Line 5 minus Line 7 if applicable.
Line 10 Enter on Line 10 any overpayment. This amount will be credited to your next return, as applicable.

**STEP 7 SIGNATURES**
**Original signatures (in ink)** of Officer or authorized agent are required on all returns.

FORM
**DP-158-ACH**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# ICF QUALITY ASSESSMENT
# AUTHORIZATION AGREEMENT FOR PRE-AUTHORIZED PAYMENTS
# (ACH DEBITS)

**STEP 1** FACILITY NAME & ADDRESS

FACILITY NAME

FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER AND STREET ADDRESS

ADDRESS (continued)

CITY/TOWN STATE & ZIP CODE+4

**STEP 2** INITIAL, CHANGE, OR REVOCATION

Check the type of request:

☐ INITIAL REQUEST ☐ CHANGE REQUEST ☐ REVOKE AUTHORIZATION

**STEP 3** DEPOSITORY INFORMATION

## DEPOSITORY (BANK) INFORMATION

| | |
|---|---|
| Depository (Bank ) Name | Depository (Bank) Routing & Transit # |
| Name on Depository Account | FEIN/SSN on Depository (Bank) Account |
| Depository Account Number | Account Type (check one) ☐ Savings ☐ Checking |

***YOU MUST PROVIDE A COPY OF A VOIDED CHECK OR A SAVING WITHDRAWAL SLIP FOR THIS ACCOUNT.***

**STEP 4** ACH AUTHORIZATION

This authorization is to remain in full force and effect until the STATE has received written notice from me (or either of us) of its termination in such time and in such a manner as to afford the STATE and DEPOSITORY a reasonable opportunity to act on it.

By signing below, I hereby authorize the State of New Hampshire Treasury to initiate variable debit entries to the bank account and the depository named above.

| | | |
|---|---|---|
| PRIMARY NAME | | TELEPHONE # |
| SECONDARY NAME | | TELEPHONE # |

**STEP 5** SIGNATURES

By signing below, I hereby authorize the State of New Hampshire Treasury, to initiate debit entries to our Checking or Savings account indicated above at the depository (bank) named above, to debit the same to such account.

SIGNATURE (IN INK) OF AUTHORIZED OFFICER/REPRESENTATIVE

PRINT SIGNATORY NAME & TITLE

DATE

MAIL TO:
NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 1004
CONCORD, NH 03302-1004

FOR DRA USE ONLY

FORM
**DP-158-ACH**
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# ICF QUALITY ASSESSMENT
# AUTHORIZATION AGREEMENT FOR PRE-AUTHORIZED PAYMENTS (ACH DEBITS)

INSTRUCTIONS

**WHO MUST FILE**

All Intermediate Care Facilities for the Intellectually Disabled (ICF) facilities in New Hampshire. ICF means all intermediate care facilities for the intellectually disabled licensed by the New Hampshire Department of Health and Human Services as defined by RSA 151.

**WHAT TO FILE**

A completed DP-158-ACH and a copy of a voided check or savings withdrawal slip for this account.

**WHEN TO FILE**

ACH Debit authorization must be received by the New Hampshire Department of Revenue Administration (NH DRA) 30 days prior to (1) the first filing of Form DP-158, ICF Quality Assessment Return; (2) any time there is a request for change or revocation.

**EFFECTIVE DATE OF ACH DEBIT**

The ACH payment will be debited 2 days prior to the last business day of the month following the due date of the return or (if under extension or alternative payment agreement), on such date is approved by the Commissioner of Revenue Administration.

**WHERE TO FILE**

Completed authorization forms shall be filed with NH DRA for recording and then will be forwarded by the NH DRA to the NH Department of Treasury for processing.

**REQUEST TO REVOKE AUTHORIZATION**

All written debit authorizations must provide that the Receiver (ICF) may revoke the authorization only by notifying the Originator (NH DRA) in the manner specified in the Authorization. The Receiver (ICF) must be given a copy of their written debit authorization by the NH Treasury.

**PRE-NOTE**

An ACH Debit pre-note is required for the initial request and any changes.

**LINE BY LINE INSTRUCTIONS**

**STEP 1**

Enter the ICF name, address and Federal Employer Identification Number in the spaces provided.

**STEP 2**

Check the appropriate box to indicate whether this is an initial request, a change request, or a request to revoke ACH Debit Authorization.

**STEP 3**

Enter the Depository (Bank) information in the spaces provided. It is important to enter all digits of the routing and account number for accurate processing.

**STEP 4**

The ICF must provide a primary and a secondary name and telephone number for questions concerning ACH Debit Authorization. The facility shall file a change form whenever the primary or secondary contact person changes.

**STEP 5**

By signing, the authorized representative authorizes the NH Department of Treasury to debit their bank account by the amount reported to the NH Department of Revenue Administration on the Form DP-158.

FORM
**DP-158-PMT**
82R

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
# ICF QUALITY ASSESSMENT RETURN PAYMENT

For period beginning _____ and ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

**PLEASE PRINT OR TYPE**

Check One ☐ January 1-March 31 ☐ April 1-June 30 ☐ July 1-September 30 ☐ October 1-December 31 ☐ 2009 ☐ 2010 ☐ 2011

100% PAYMENT IS DUE ON OR BEFORE THE DUE DATE

FACILITY NAME

FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (Continued)

CITY/TOWN, STATE & ZIP CODE

FOR DRA USE ONLY

| | | | |
|---|---|---|---|
| 1 | Balance Due | | 1 |
| | **Additions** | | |
| 2 | Interest | | 2 |
| 3(a) | Failure to Pay | 3(a) | |
| 3(b) | Failure to File | 3(b) | |
| 3 | Total Penalties (Line 3(a) plus Line 3(b)) | | 3 |
| 4 | Amount of This Payment (The sum of Lines 1, 2 and 3) | | $ |

MAIL TO: NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 1004
CONCORD NH 03302-1004

**MAKE CHECK PAYABLE TO: STATE OF NEW HAMPSHIRE. ENCLOSE BUT DO NOT STAPLE OR TAPE YOUR PAYMENT TO THIS FORM.**

## INSTRUCTIONS

**WHEN DUE**

Payments must be received by the statutory due date unless other provisions have been authorized by the Commissioner. Payments received beyond the prescribed due date are subject to interest and penalties in accordance with RSA 21-J.

**INTEREST AND PENALTIES**

**NOTE:** The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows (contact the Department for applicable rates for any other years):

| PERIOD | RATE | DAILY RATE DECIMAL EQUIVALENT |
|---|---|---|
| 1/1/2010 - 12/31/2010 | 6% | .000164 |
| 1/1/2009 - 12/31/2009 | 7% | .000192 |
| 1/1/2008 - 12/31/2008 | 10% | .000273 |

**FAILURE TO PAY:** A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

**FAILURE TO FILE:** A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.

**NOTE:** Taxpayers who substantially understate their tax may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax resulting from such understatement. There is a substantial understatement of tax if the amount of the understatement exceeds 10 percent of the tax required to be shown on the return or $5,000.

LINE-BY-LINE INSTRUCTIONS

Line 1 Enter the outstanding balance due from your ICF Quality Assessment.
Line 2 Enter the Interest due on Line 2.
Line 3(a) Enter the amount of Failure to Pay penalties, if applicable.
Line 3(b) Enter the amount of Failure to File penalties, if applicable.
Line 3 Enter the sum of Lines 3(a) and 3(b) on Line 3.
Line 4 Enter on Line 4, the amount of the payment being made by calculating the sum of Lines 1, 2 and 3.